IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:-

THE HONOURABLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

MONDAY, THE 23RD JULY 2007 / 1ST SRAVANA 1929

S.T.Rev..No.246 of 2004

ORDER DATED 18.4.2001 IN T.A.105/2001 OF KERALA AGRICULTURAL INCOME TAX & SALES TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH-II,PALAKKAD
.....

REVISION PETITIONER/RESPONDENT/REVENUE:-

STATE OF KERALA,
REP. BY DEPUTY COMMISSIONER (LAW),
COMMERCIAL TAXES, ERNAKULAM.

BY SENIOR GOVERNMENT PLEADER MR.MOHAMMED RAFIQ

RESPONDENT/APPELLANT/ASSESSEE:-

M/S.COCHIN WINES, THRISSUR.

BY ADV. SRI.C.C.THOMAS.

THIS SALES TAX REVISION HAVING COME UP FOR ORDERS ON 23/07/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

H.L.Dattu,C.J. & K.T.Sankaran,J.

S.T.Rev.No.246 of 2004 & C.M.Appln.No.651 of 2004

Dated, this the 23rd day of July, 2007

ORDER

H.L.Dattu,C.J.

State being aggrieved by the orders passed by the Kerala Sales Tax Appellate Tribunal, Additional Bench II, Palakkad in T.A.No.105 of 2001 dated 18.04.2001 is before us in this revision petition.

(2) In filing the revision petition there is a delay of 795 days. To condone the said delay, C.M.Appln.No.651 of 2004 is filed under section 5 of the Limitation Act. Along with the said application a printed affidavit is filed before us. In the said affidavit except stating that the papers were moving from table to table and person to person, no other explanation is offered by the revenue for the delay in filing the revision petition.

(3) The explanation offered by the petitioner for condonation of the delay in filing the Sales Tax Revision case is wholly unsatisfactory. Therefore, the delay in filing the revision petition cannot be condoned by us. Accordingly the application for condonation of delay requires to be rejected and it is rejected.

(4) Consequently the revision petition is also rejected.

Ordered accordingly.

H.L.Dattu
Chief Justice

K.T.Sankaran
Judge

vku/-